

1 **WO**

2
3
4
5
6
7
8 **IN THE UNITED STATES DISTRICT COURT**
9 **DISTRICT OF ARIZONA**

10 UNITED STATES OF AMERICA,)

11 Petitioner,)

12 v.)

13 ALLIED WASTE INDUSTRIES,)
14 INC., and SUBSIDIARIES,)

15 Respondent.)
_____)

2:08-mc-00040-PHX-JAT

ORDER

16 Upon the petition of the United States, the memorandum in support thereof, and the
17 Declarations of Martha Goodrich and Jennifer D. Auchterlonie, including the exhibits
18 attached thereto, it is hereby

19 **ORDERED** granting the government's Motion to Enforce IRS Summons (Doc. #1).

20 It is further Ordered that respondent, Allied Waste Industries, Inc., and Subsidiaries,
21 appear before United States District Judge James A. Teilborg in that Judge's courtroom in
22 the United States Courthouse, Sandra Day O'Connor Courthouse, 401 W. Washington Street,
23 Phoenix, Arizona 85003 on Wednesday June 18, 2008 at 3:00 p.m., to show cause why
24 respondent should not be compelled to obey the Internal Revenue Service summons issued
25 to respondent in the matter of the examination of Allied Waste Industries, Inc. and
26 Subsidiaries.

27 It is further **ORDERED** that:
28

1 A copy of this Order, together with the petition, memorandum, declarations, and
2 exhibits, shall be served in accordance with Rule 4 of the Federal Rules of Civil Procedure
3 upon respondent within twenty-one (21) days of the date of this Order. Pursuant to Federal
4 Rule of Civil Procedure 4(c)(2), the Court hereby appoints Revenue Agent Martha Goodrich
5 or her designee to serve process in this case. Proof of service shall be filed with the Clerk
6 within ten (10) days of service being accomplished.

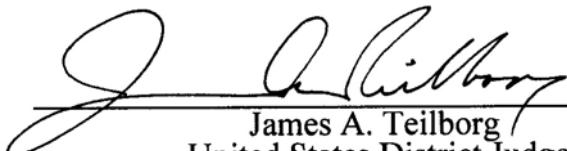
7 It is further ORDERED that:

8 Because the file in this case reflects a *prima facie* showing that the examination is
9 being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose,
10 that the information sought is not already within the Commissioner's possession, and that the
11 administrative steps required by the Internal Revenue Code have been followed, United
12 States v. Powell, 379 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to
13 respondent to oppose enforcement of the summons.

14 If respondent has any defense to present or opposition to the petition, such defense or
15 opposition shall be made in writing and filed with the Clerk and copies served on counsel for
16 the United States at least 14 days prior to the date set for the show cause hearing. The United
17 States may file a reply memorandum to any opposition at least 5 days prior to the date set for
18 the show cause hearing.

19 At the show cause hearing, the Court will consider only those issues brought into
20 controversy by the responsive pleadings and supported by affidavit(s). Any uncontested
21 allegation in the petition will be considered admitted.

22 DATED this 16th day of April, 2008.

23
24 
25 James A. Teilborg
26 United States District Judge
27
28